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PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 13/2025 - State Tax (Rate)

Sachivalaya, Gandhinagar, 17th September, 2025

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No. (GHN-69)/GST-2025/S.11(1)(85)/GST Cell:- In exercise of the powers conferred by sub-section (1) of section 11 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Service Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-67)GST-2018/S.11(1)(34)-TH dated the 26th July, 2018 being Notification No. 21/2018-State Tax (Rate), namely:-

In the said notification, for the Table and the entries relating thereto, the following shall be substituted, namely:-

TABLE

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	3406	Handcrafted candles	2.5 %
2.	4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39	Handbags including pouches and purses; jewellery box	2.5 %
3.	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	2.5 %
4.	4414	Wooden frames for painting, photographs, mirrors, etc.	2.5 %
5.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft)	2.5 %
6.	4503 90 90 4504 90	Art ware of cork (including articles of sholapith)	2.5 %
7.	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah [including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	2.5 %
8.	4802	Hand-made paper and paperboard	2.5 %
9.	4823	Articles made of paper mache	2.5%
10.	5607, 5609	Coir articles	2.5%
11.	5609 00 20, 5609 00 90	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps	2.5%
12.	57	Handmade carpets and other handmade textile floor coverings (including namda/gabba)	2.5 %
13.	5804 30 00	Handmade lace	2.5 %
14.	5805	Hand-woven tapestries	2.5 %
15.	5808 10	Hand-made braids and ornamental trimming in the piece	2.5 %
16.	5810	Hand embroidered articles	2.5 %
17.	6117, 6214	Handmade/hand embroidered shawls	2.5 %
18.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	2.5 %
19.	6815 99 90	Stone art ware, stone inlay work	2.5 %
20.	6912 00 10 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	2.5%

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
21.	6913 90 00	Statuettes & other ornamental ceramic articles (incl. blue potteries)	2.5 %
22.	7009 92 00	Ornamental framed mirrors	2.5 %
23.	7018 10	Bangles, beads and small ware	2.5%
24.	7018 90 10	Glass statues [other than those of crystal]	2.5 %
25.	7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	2.5 %
26.	7113 11 10	Silver filigree work	1.5 %
27.	7117	Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland)	1.5 %
28.	7326 90 99	Artware of iron	2.5 %
29.	7419 80	Artware of brass, copper/copper alloys, electro plated with nickel/silver	2.5 %
30.	7616 99 90	Aluminium art ware	2.5 %
31.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)	2.5 %
32.	9405 10	Handcrafted lamps (including Panchloga lamp)	2.5 %
33.	9401 50, 9403 80	Furniture of bamboo, rattan, and cane	2.5 %
34.	9503	Dolls or other toys made of wood or metal or textile material (including wooden toys of Sawantwadi, Channapatna toys, Thanjavur doll)	2.5 %
35.	9504	Ganjifa card	2.5 %
36.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell, and other animal carving material	2.5 %
37.	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)	2.5 %
38.	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	2.5 %
39.	9703	Original sculptures and statuary, in metal, stone, or any other material	2.5 %

2. This notification shall come into force on the 22nd day of September, 2025.

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

Signature Not Verified
Signed by:BHOLUSINGH G THAKUR
Date: 2025.09.22 18:18:08 +05:30
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